

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

EDWARD A. FRIEDMAN,

Plaintiff,

v.

**PRUDENTIAL INSURANCE
COMPANY OF AMERICA,**

Defendant.

Case No.: 07-CIV-9620

DEFENDANT'S RULE 7.1 DISCLOSURE STATEMENT

Defendant, Prudential Insurance Company of America ("Prudential"), by counsel, hereby complies with Federal Rule of Civil Procedure 7.1 and states as follows:

Prudential Insurance Company of America, a New Jersey corporation, is a subsidiary of Prudential Holdings, LLC, a New Jersey Limited Liability Company which owns 100 percent of the stock of Prudential Insurance Company of America. Prudential Holdings, LLC is a subsidiary of Prudential Financial, Inc., which owns 100 percent of Prudential Holdings, LLC. Prudential Financial, Inc. is a publicly-held New Jersey corporation traded on the New York Stock Exchange under the symbol "PRU" and no parent corporation or any publicly-held corporation owns ten percent or more of its stock.

Respectfully submitted,

s/Mark D. Knoll

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***Counsel for Defendant, The Prudential Insurance
Company of America***

CERTIFICATE OF SERVICE

The undersigned hereby certifies on January 18, 2008, the foregoing Defendant's Rule 7.1 Corporate Disclosure was filed with the clerk using the Court's CM/ECF System.

I hereby certify that on January 18, 2008, a true and correct copy of the foregoing Disclosure was served via first class mail on the counsel for Plaintiff at the address below:

Michael E. Quiat
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s/Mark D. Knoll

One of Counsel for Defendant